

**REMARKS**

1. Reconsideration is respectfully requested in view of the foregoing amendments and the following remarks.

2. Objections to the Drawings.

Figs. 9 and 9A are objected to because “9”, is not recited in the specification. In response, Applicant submits herewith revised Figs. 9 and 9A removing reference to “9”. Applicant respectfully requests that this objection be withdrawn.

3. Claim Amendments.

Applicant has amended several claims to enhance their clarity in light of certain objections raised in corresponding patent applications in other jurisdictions.

The amendments to claims 1 – 6, 12 and 24 are fully supported in the as-filed specification. Claims 8, 10 and 25 have been cancelled without prejudice or disclaimer.

For example, Claim 1 has been amended to clarify that a step of etching a cavity is done into the layer of heavily doped silicon 1 to form a diaphragm, as shown in Fig. 13, for example.

Claim 2 has been amended to further recite an additional etching step, the step of etching the intermediate layer of oxide 2 of the first wafer at a back of the diaphragm.

Claim 6 has been amended to have its language more closely track the language of Claim 1.

Claim 24 has been amended to clarify that the cover metal portions are separated from the metal when the acoustic holes are patterned and etched in the metal.

4. Claim Rejection Under 35 USC §112, Second Paragraph.

Claim 25 stands rejected as indefinite for failing to particularly point out and distinctly claim the subject matter which the Applicant regards as the invention. In response, Applicant has cancelled Claim 25, thus rendering the rejection moot.

5. Applicant is grateful that claims 1 – 24 have been allowed.

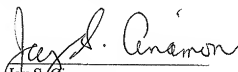
6. In view of the foregoing amendments and remarks, the application is deemed to be in condition for allowance and a Notice to that effect is respectfully solicited.

Please charge any fees which may be due to our Deposit Account No. 01-0035.

Respectfully submitted,

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